

ESBIN & ALTER,LLP
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Scott L. Esbin (SE-2800)

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.
-----X

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

FILED
U.S. BANKRUPTCY COURT
2009 SEP 22 A 10:38
S.D.N.Y.

**VERIFIED STATEMENT OF ESBIN & ALTER, LLP
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Esbin & Alter, LLP ("E&A") hereby submits this verified statement (the "Verified Statement") pursuant to Rule 2019(a) of the Federal Rules of Bankruptcy Procedure, in connection with the above-captioned chapter 11 cases (the "Cases") of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the "Debtors") and respectfully states as follows:

1. E&A is counsel to the entities described on Exhibit A hereto (the "Represented Parties") in the Cases. E&A's offices are located at 497 South Main Street, New City, New York 10956.

2. The addresses of the Represented Parties are set forth on Exhibit A.

3. Each of the Represented Parties may hold claims against one or more of the Debtors arising out of applicable agreements, law or equity pursuant to their relationship with such Debtors. The specific nature and amount of these claims have been, or will be, set forth in proofs of claim filed, or to be filed, in the Cases.

4. Each of the Represented Parties separately requested that E&A represent them in connection with the Cases, in each case for the purpose of assisting them in preparing and filing proofs of claim against one or more of the Debtors in the Cases. E&A is representing each of these clients individually, and also advises the Represented Parties on matters unrelated to the Debtors' Cases.

5. The Represented Parties may hold claims against and/or interests in the Debtors' estates in addition to those previously disclosed that are not within the scope of E&A's representation, and the Represented Parties may be represented by other counsel and/or advisors with respect thereto.

6. E&A also represents or advises, or has represented or advised, other interested parties with respect to the Cases that are not included in this Verified Statement, either because such parties do not currently intend to appear in the Cases, or they are represented by other counsel in these Cases. These interested parties include commercial banks, broker dealers, investment banks, private equity and hedge funds and other financial institutions.


7. E&A holds no claims against or interests in any of the Debtors

8. E&A reserves the right to supplement this Verified Statement in accordance with Bankruptcy Rule 2019.

Dated: New City, New York 10956
September 22, 2009

Respectfully submitted,

ESBIN & ALTER, LLP

By: 
Scott L. Esbin


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Debtors.	:	(Jointly Administered)
	:	
-----X	:	

I, Scott L. Esbin, a member of Esbin & Alter, LLP, a law firm which maintains its offices at 497 South Main Street, New City, New York 10956, in accordance with 28 U.S.C. § 1746, hereby declare under penalty of perjury that the foregoing Verified Statement is true and correct to the best of my knowledge, information and belief.

By: 
Scott L. Esbin

Executed On: September 22, 2009
Location: New City, New York

EXHIBIT A

REPRESENTED PARTIES

(Attorneys For)

Centerbridge Partners, L.P.
375 Park Avenue, 12th Floor
New York, New York 10152

Glenview Capital Management, LLC
767 Fifth Avenue, 44th Floor
New York, NY 10153